

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

BY THE COMMISSION:

O P I N I O N A N D F I N D I N G S

Description of the Transaction:

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SECRETARY'S RECORD, NEBRASKA PUBLIC SERVICE COMMISSION

Application No. C-2708

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Upon consideration of the application, the governing statutes and rules, and being fully informed, the Commission is of the opinion the application should be granted.

O R D E R

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-2708 be, and it is hereby, granted.

IT IS FURTHER ORDERED that Special Accounts Billing Group Inc., within 30 days of the close of the transaction, file an amended tariff reflecting any change in the rates, terms or conditions, if such changes are made.

MADE AND ENTERED at Lincoln, Nebraska, this 7th day of May 2002.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:



//s//Anne C. Boyle
//s//Frank E. Landis



Chair

ATTEST:



Executive Director